

1841, ch. 23, sec. 37. 1874, ch. 483, sec. 12. 1914, ch. 532.

**167.** The said Court is directed to alter and correct the account of any person who may have disposed of or acquired any property since the last assessment, or whose property, or any part thereof, may have been omitted, if the report of such disposition, acquisition or omission be supplied by satisfactory evidence; and if real estate or other property shall, from any cause, have increased or decreased in value since the last assessment, the said Court shall correct and alter the assessment of the same, so as to conform to its present value, provided that any party desiring to apply to the Appeal Tax Court for a revaluation of any real or personal property, shall make such application before the first day of September, in order to be acted on so as to take effect for the ensuing year. The Appeal Tax Court shall not receive or act upon any such application made after the first day of September in any year, so as to affect the assessment for the ensuing year.

*Alleghany Co. v. N. Y. Mining Co.*, 76 Md. 549. *Hopkins v. Van Wyck*, 80 Md. 7. *B. C. & A. Ry. Co. v. Wicomico Co.*, 93 Md. 113. *Aejls Co. v. State Tax Commn.*, 156 Md. 590.

1847, ch. 266, sec. 13. 1874, ch. 483, sec. 8.

**168.** The Register of Wills of Baltimore City shall annually, on or before the first day of October, return to the said Court a summary account of all property that shall appear by the records of the Orphans' Court of Baltimore City to be in the hands of each executor, administrator, or guardian as such; and all such property, if not before assessed, shall then be assessed, and every executor, administrator or guardian shall be liable to pay the taxes levied thereon, and shall be allowed therefor by the Orphans' Court in his accounts, and the said Register of Wills, for the duties imposed by this section, shall be allowed such compensation as the said Appeal Tax Court may deem proper. Should the clerk or Register fail to perform the duties imposed by this section, he shall be guilty of a misdemeanor, and shall be liable to indictment, and on conviction shall be fined not exceeding one hundred dollars.

*See sec. 171A.*

*Bonaparte v. State*, 63 Md. 473. *Hopkins v. Van Wyck*, 80 Md. 14. *Baldwin v. Washington Co.*, 85 Md. 156. *Baldwin v. State*, use of Hull. 89 Md. 590. *Nicodemus v. Hall*, 93 Md. 367.

Liability of executors does not extend to payment of taxes becoming due after the settlement and distribution of the estate, although the annual valuation and assessment upon such property, as well as the levy thereon, may have been made prior to such settlement and distribution of the estate.

*Bamberger v. Baltimore*, 125 Md. 431.

1847, ch. 266, sec. 14. 1874, ch. 483, sec. 9.

**169.** In all cases where discoveries of assessable property are made by the said Appeal Tax Court, either from the returns of clerks, registers or assessors, or in any other way, the said Court shall assess the same, and add the same to the amount on which taxes are to be levied.

*Hopkins v. Van Wyck*, 80 Md. 14. *Tasker v. Garrett Co.*, 82 Md. 153. *Baldwin v. Wash. Co.*, 85 Md. 156. *Monticello, &c., v. Baltimore City*, 90 Md. 429. *B. C. & A. R. R. v. Wicomico Co.*, 93 Md. 123.